

COUNTY COUNCIL
OF
HARFORD COUNTY, MARYLAND

BILL NO. 08-54

Introduced by Council President Boniface at the request of the County Executive

Legislative Day No. 08-29 Date December 2, 2008

AN ACT to repeal and reenact, with amendments, Section 123-43.6, Tax exemption for the Fallston Airport, and Section 123-43.7, Tax exemption for the Aldino Harford County Airpark, both of Article II, Real Property Tax Credits, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended; to provide for a property tax exemption for a qualifying portion of the Fallston Airport and the Aldino Harford County Airpark.

By the Council, December 2, 2008

Introduced, read first time, ordered posted and public hearing scheduled

on: January 6, 2009

at: 7:00PM

By Order: Barbara J. O'Connor, Council Administrator

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on January 6, 2009, and concluded on January 6, 2009.

Barbara J. O'Connor, Council Administrator

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

Section 1. Be It Enacted By The County Council of Harford County, Maryland that Section 123-43.6, Tax exemption for the Fallston Airport, and Section 123-43.7, Tax exemption for the Aldino Harford County Airpark, both of Article II, Real Property Tax Credits, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended, be, and they are hereby, repealed and reenacted, with amendments, all to read as follows:

Chapter 123. Finance and Taxation

Article II. Real Property Tax Credits

§ 123-43.6. Tax exemption for the Fallston Airport.

[A. In accordance with the provisions of Section 8-302 of the Tax-Property Article of the Annotated Code of Maryland, there is hereby established the following property tax exemption:

- (1) A 100% exemption of the county property tax on existing improved runways and taxiways at the Fallston Airport. The exemption is granted to assist the airport in providing for the safe conduct of flight operations.
- (2) The exemption shall begin in July 1 of the year that the Maryland Aviation Administration approves the black top and safety improvements to the existing runways and taxiways as completed and shall continue for nine (9) consecutive years thereafter provided that the tax exemption shall apply for each year that the airpark owners fulfill all the contractual obligations required under the Maryland Aviation Administration Grant.
- (3) The improvements shall be made from funds received through a Maryland Aviation Administration Grant.]

IN ACCORDANCE WITH THE PROVISIONS OF SECTION 8-302 OF THE TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND, THERE IS HEREBY ESTABLISHED THE FOLLOWING PROPERTY TAX EXEMPTION FOR THE FALLSTON AIRPORT:

A. FOR PURPOSES OF THE COUNTY PROPERTY TAX ONLY, THE ESSENTIAL PORTIONS OF AIRPLANE LANDING STRIPS, AS CERTIFIED BY THE MARYLAND AVIATION ADMINISTRATION, ARE EXEMPT FROM TAXATION IF THE LANDING STRIP IS:

- (1) LOCATED ON PRIVATELY OWNED LAND;
- (2) USED BY THE PUBLIC; AND
- (3) LICENSED UNDER TITLE 5 OF THE TRANSPORTATION ARTICLE.

B. THE TAX EXEMPTION SHALL BEGIN ON JULY 1 OF THE YEAR THAT THE LANDING STRIP IS IDENTIFIED IN THE MARYLAND AVIATION SYSTEM PLAN AS ESSENTIAL TO THE STATE'S AIR TRANSPORTATION SYSTEM.

§ 123-43.7. Tax exemption for the Aldino Harford County Airpark.

[A. In accordance with the provision of Section 8-302 of the Tax-Property Article of the Annotated Code of Maryland, there is hereby established the following property tax exemption:

- (1) A 100% exemption of the county property tax on existing improved runways and taxiways at the Aldino Harford County Airpark. The exemption is granted to assist the airpark in providing for the safe conduct of flight operations.
- (2) The exemption shall begin on July 1 of the year that the Maryland Aviation Administration approves the black top and safety improvements to the existing runways and taxiways as completed and shall continue for nine (9) consecutive years thereafter provided that the tax exemption shall apply for each year that the airpark owners fulfill all the contractual obligations required under the Maryland Aviation Administration Grant.
- (3) The improvements shall be made from funds received through a Maryland Aviation

Administration Grant.]

IN ACCORDANCE WITH THE PROVISIONS OF SECTION 8-302 OF THE TAX-PROPERTY
ARTICLE OF THE ANNOTATED CODE OF MARYLAND, THERE IS HEREBY ESTABLISHED
THE FOLLOWING PROPERTY TAX EXEMPTION FOR THE ALDINO HARFORD COUNTY
AIRPARK:

A. FOR PURPOSES OF THE COUNTY PROPERTY TAX ONLY, THE ESSENTIAL
PORTIONS OF AIRPLANE LANDING STRIPS, AS CERTIFIED BY THE MARYLAND
AVIATION ADMINISTRATION, ARE EXEMPT FROM TAXATION IF THE LANDING
STRIP IS:

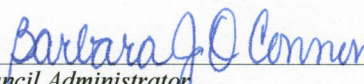
- (1) LOCATED ON PRIVATELY OWNED LAND;
- (2) USED BY THE PUBLIC; AND
- (3) LICENSED UNDER TITLE 5 OF THE TRANSPORTATION ARTICLE.

B. THE TAX EXEMPTION SHALL BEGIN ON JULY 1 OF THE YEAR THAT THE
LANDING STRIP IS IDENTIFIED IN THE MARYLAND AVIATION SYSTEM PLAN AS
ESSENTIAL TO THE STATE'S AIR TRANSPORTATION SYSTEM.

Section 2. And Be It Further Enacted that this Act shall take effect 60 calendar days from the date
it becomes law.

EFFECTIVE: March 16, 2009

*The Council Administrator does hereby certify that
fifteen (15) copies of this Bill are immediately available for
distribution to the public and the press.*



Council Administrator

HARFORD COUNTY BILL NO. 08-54

Brief Title Exemption – Fallston Airport & Aldino Harford County Airpark

is herewith submitted to the County Council of Harford County for enrollment as being the text as finally passed.

CERTIFIED TRUE AND CORRECT

Barbara J. O'Connor
Council Administrator

Date January 6, 2009

ENROLLED

William Boniface
Council President

Date January 6, 2009

BY THE COUNCIL

Read the third time.

Passed: LSD 09-01

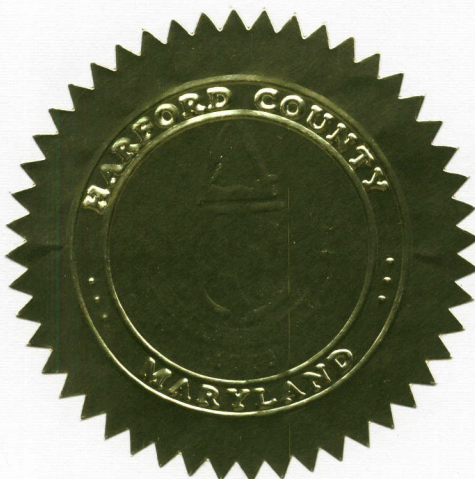
Failed of Passage: _____

By Order

Barbara J. O'Connor
Council Administrator

Sealed with the County Seal and presented to the County Executive for approval this 7th day of January, 2009 at 3:00 p.m.

Barbara J. O'Connor
Council Administrator



BY THE EXECUTIVE

David R. Craig
COUNTY EXECUTIVE

APPROVED: Date January 15, 2009

BY THE COUNCIL

This Bill No. 08-54 having been approved by the Executive and returned to the Council, becomes law on January 15, 2009.

EFFECTIVE DATE: March 16, 2009

Barbara J. O'Connor
Barbara J. O'Connor,
Council Administrator